

**Political Organization
Notice of Section 527 Status**

OMB No. 1545-1693

Part I General Information

1 Name of organization Campaign Fund of David Moraga Employer identification number 59-3661471
2 Mailing address (P.O. Box or number, street, and room or suite number)
P.O. Box 32
City or town, state, and ZIP code
Niceville, FL 32578
3 E-mail address of organization

4a Name of custodian of records 4b Custodian's address
5a Name of contact person 5b Contact person's address

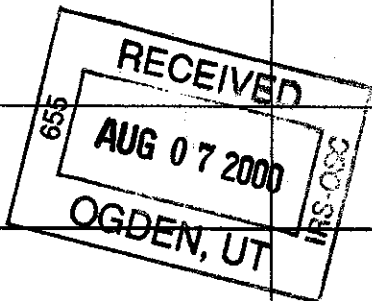
6 Business address of organization (if different from mailing address shown above). Number, street, and room or suite number
City or town, state, and ZIP code

Part II Purpose

7 Describe the purpose of the organization
Campaign Fund

Part III List of All Related Entities (see instructions)

8a Name of related entity	8b Relationship	8c Address
<u>N/A</u>		

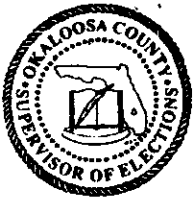


To: IRS

From: David Morgan

Subject: New Campaign Law

I received the attached memo on Saturday, July 29, 2000. I have continually called the designated number to obtain an EIN since that time and have been unable to request a number by telephone because a recording responds that all lines are busy. Therefore, I have faxed a request for an EIN and anticipate receiving it in 4 to 5 days. I am filing this 8871 in writing by the July 31, 2000 deadline without an EIN. I will file electronically when I receive that number. Please advise me if I should do anything else to meet the letter of the law.



Patricia M. Hollarn
Okaloosa County Supervisor of Elections

1804 Lewis Turner Blvd., Suite 404
Fort Walton Beach, FL 32547-1285
(850) 651-7272
(850) 651-7275 Fax

101 James Lee Blvd. E
Crestview, FL 32536-3581
(850) 689-5600
Fax (850) 689-5644

July 27, 2000

TO: All Okaloosa County Elected Officials, Candidates, Committees (Political and Continuous Existence), and Political Party Executive Committees

FROM: *Pat* Pat Hollarn, Supervisor of Elections

RE: New Federal Tax Regulation

I received this notice late this afternoon with news of a new tax law concerning your campaign/committee contributions. We had received no prior news or notice of it, but are now distributing it as quickly as possible.

Please note the **JULY 31** deadline. If you fall into the applicable category, please consult your tax advisor or the IRS 800 number immediately.

e-mail: soeinfo@co.okaloosa.fl.us



FLORIDA DEPARTMENT OF STATE

Katherine Harris

Secretary of State

DIVISION OF ELECTIONS

MEMORANDUM

TO: All Candidates, Political Committees, Committees of Continuous Existence,
Political Party Executive Committees and Supervisors of Elections

FROM: Clay Roberts, ^{OK} Director, Division of Elections

DATE: July 27, 2000

RE: New Federal Tax Regulation

URGENT – REQUIRES YOUR IMMEDIATE ATTENTION
DEADLINE: MONDAY JULY 31ST

Background

Most political campaigns, political parties, and even political (action) committees prior to this new federal legislation were treated as Section 527 organizations under the Internal Revenue Code. This meant that they did not pay income tax on their contributions. A number of unregulated organizations or groups, however, have been increasingly using 527 status to influence elections or issues, while avoiding the registration and reporting requirements placed on campaigns, the political parties, and political committees. Consequently, with the legislation, Congress has attempted to close that "loophole" in the regulation of their activities. The law was passed by Congress on a fast track and signed into law by President Clinton within 24 hours of its enactment and effective date of July 1st. *

Summary of Requirements

The new federal legislation generally requires Section 527 organizations with annual (calendar/tax year) receipts of \$25,000 or more to register with the IRS ("Registration Requirement"), file regular disclosure reports ("Disclosure Requirement"), and file annual returns ("Return Requirement"), all of which will become available to the public for inspection. State and local non-federal candidates and state and county political parties (at least as to their non-federal accounts) appear to have to register, but appear to be exempt from the Disclosure Requirement. Therefore, if your campaign, political committee or committee of continuous existence reasonably anticipates receiving \$25,000 or more in receipts annually, you should at least satisfy the Registration Requirement on or before Monday, July 31st. The registration must be performed electronically via the IRS Internet website and in writing.

If you have any questions about the registration requirements, please contact the IRS help line at 1-877-829-5500 or contact your state political party headquarters.

LCR/blm
Attachments

The Capitol • Room 1801 • Tallahassee, Florida 32399-0250 • (850) 488-7690
FAX: (850) 488-1768 • <http://www.dos.state.fl.us> • E-Mail: election@mail.dos.state.fl.us

IRS FORM 8871

Must be filed by: Monday, July 31st

- File only if you reasonably anticipate your campaign or county executive committee annual gross receipts to be \$25,000 or more for any taxable (calendar) year.
- Your campaign/county committee will need a federal Employer Identification Number (EIN) to file, if one has not already been issued. This is a tax identification number and is needed even if there are no employees. If you do not have an EIN, you can obtain one immediately by telephone, using and following IRS Form SS-4. The SS-4 form and instructions for obtaining the EIN by telephone are available from the IRS Website at: www.irs.gov/bus_info/eo/pol-file.html or www.irs.gov.
- You must file Form 8871 both electronically and on paper. Electronic filing is done via the IRS Website, which provides the form (which can then be printed out) and instructions. The paper filing is done by sending a signed copy of the form to: Internal Revenue Service Center, Ogden, UT 84201.
- Form 8871 must be signed "by an official authorized by the organization to sign this notice." There is no filing fee.
- Failure to file could result in gross annual receipts being taxed as taxable income.
- Help completing Form 8871 is available from the IRS help line at 1-877-829-5500.
- If you are a county committee, you are registering only your non-federal (i.e. state) account. If you have a federal account (only a few of the larger counties might), that is exempt from registration, and you would simply list the name of that federal account in spaces 8(a) – (c) on the 8871.